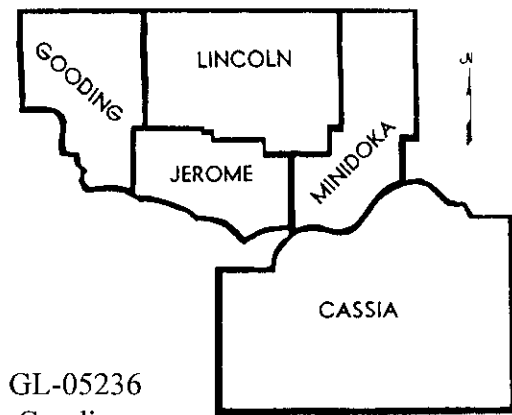


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



April 12, 2004

REFER TO:
OFFICE:

GL-05236
Gooding

Idaho Department of Water Resources
1341 Fillmore Street, Suite 200
Twin Falls, ID 83301

RE: The Gardner Trust

Dear Sir/Madam:

Please find enclosed our check #18634 in the amount of \$175.00 representing change of ownership fees on the above referenced. I tried to include the entire chain of title on the rights still in Bingham's name. If you need anything else please call me at 208-934-8477. Thanks.

If you have any questions, please do not hesitate to call.

Very Truly Yours,

LAND TITLE AND ESCROW, INC.

A handwritten signature in cursive script, appearing to read "Becky Shubert".

Becky Shubert
(208)934-8477
P.O. Box 473, 706 Main Street
Gooding, Idaho 83330

RECEIVED

APR 14 2004

Department of Water Resources
Southeast Region